

Non-Departmental Accounts

MISSION STATEMENT

Non-Departmental Accounts (NDAs) contain expenditure items essential to the operation of the County government which do not fall within the functional assignment of any department or agency, or which provide for expenditures related to more than one department or agency.

In FY09, 32 non-departmental accounts are funded. Three NDAs are not recommended for funding: the Board of Investment Trustees; Inauguration and Transition; and Restricted Donations. One additional NDA is recommended for funding: Montgomery Coalition for Adult English Literacy (MCAEL). The five full-time positions with the Board of Investment Trustees are charged to various retirement funds as appropriate, and 0.6 workyears are charged to the Compensation and Employee Benefits Adjustments NDA for deferred compensation management.

BUDGET OVERVIEW

The total recommended FY09 Operating Budget for the Non-Departmental Accounts is \$132,688,070, an increase of \$8,786,840 or 7.1 percent from the FY08 Approved Budget of \$123,901,230. Personnel Costs comprise -1.5 percent of the budget for seven full-time positions for 2.6 workyears. Operating Expenses and Capital Outlay account for the remaining 101.5 percent of the FY09 budget.

PROGRAM CONTACTS

Contact Trudy-Ann Hunter of the Office of Management and Budget at 240.777.2778 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Board of Investment Trustees

The mission of the Board of Investment Trustees is to manage prudent investment programs for the members of the Employee Retirement Plans and their beneficiaries. Expenditures associated with this program are funded from the Employees' Retirement System (ERS), Retirement Savings Plan (RSP), and the General Fund on behalf of the Montgomery County Deferred Compensation Plan (DCP) trust funds and are, therefore, not appropriated here. The Board of Investment Trustees manages the assets of the ERS through its investment managers in accordance with the Board's asset allocation strategy and investment guidelines. The Board also administers the investment programs for the RSP and DCP. The Board consists of 13 trustees including the Directors of Human Resources, Finance, Management and Budget, and the Council Staff; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	0	0.0
FY09 CE Recommended	0	0.0

Arts and Humanities Council

This NDA provides funding for the Arts and Humanities Council of Montgomery County (AHCMC), the County's designated local arts and humanities agency. FY09 taxpayer support of the Arts and Humanities Council includes general operating grants to arts and humanities organizations; program grants to agencies not receiving general operating support; project grants to individuals, scholars, groups, or small organizations; technical assistance and other support services for individuals and other organizations in the County; and operating expenses for AHCMC. The County's contribution is implemented by a contract between the Department of Recreation and AHCMC.

The Arts and Humanities Council's mission is to promote, support, and expand cultural activities in the County and to help integrate them into the lives of all residents. AHCMC coordinates services to more than 300 arts and humanities organizations and over 300 individual artists and scholars in the County. Its activities include providing grants to individuals, scholars, and arts and humanities organizations; providing technical assistance to arts and humanities organizations; sponsoring cultural events; publishing and

maintaining on its website a comprehensive calendar of cultural events in the County; coordinating cultural activities; sponsoring and overseeing the presentation of an annual cultural fair; providing staff support for the County's Public Arts Trust; and implementing the County's first community cultural plan. AHCMC is headquartered in Bethesda, Maryland, and receives support from the State of Maryland, Montgomery County, regional foundations, and private support.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	5,350,480	0.0
Increase Cost: American Film Institute	500,000	0.0
Increase Cost: Imagination Stage (for debt service and/or retirement)	400,000	0.0
Increase Cost: Pyramid Atlantic Art Center	165,000	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY08	-1,200,000	0.0
FY09 CE Recommended	5,215,480	0.0

Boards, Committees, and Commissions

There are approximately 800 members of County boards, committees, and commissions, created by law or resolution, who serve the County for a variety of purposes. These funds provide for the reimbursement of certain expenses incurred by eligible members of boards, committees, or commissions while on official business and/or for expenses related to the establishment of any new boards, committees, or commissions.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	20,000	0.0
FY09 CE Recommended	20,000	0.0

Charter Review Commission

Section 509 of the County Charter requires that a Charter Review Commission be appointed by the County Council every four years, within six months after the Council assumes office, for the purpose of studying the Charter. The Commission shall report at least once to the Council on the Commission's activities within one year after appointment. Commission reports shall be submitted no later than May 1 of every even-numbered year. The reports shall contain recommendations concerning proposed Charter amendments, if any. This NDA provides for the expenses of the Commission.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	1,500	0.0
Decrease Cost: Annualization of FY08 Operating Expenses	-1,350	0.0
FY09 CE Recommended	150	0.0

Closing Cost Assistance

This NDA provides financing for real estate closing cost expenses to assist moderate- to middle-income home buyers. Eligible first-time home buyers can receive a seven-year loan under the program to help pay the settlement expense of a home purchase. The maximum amount of loans is the lesser of \$7,500 or five percent of the sale price of the single-family residence. The Housing Opportunities Commission (HOC) administers and operates the program. As part of an arrangement between HOC and the Federal National Mortgage Association (Fannie Mae), the County has established this account to help defray program operating costs incurred by HOC.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	160,500	0.0
Reduce: Cost to administer loans	-126,710	0.0
FY09 CE Recommended	33,790	0.0

Community Grants

This NDA provides one-time grants directly to organizations in the community. A complete list of grantees is located within the FY09 Recommended Changes table at the end of this section. Included in this NDA are:

- Community Grants: one-time grants to organizations that leverage Federal, State, and/or private funding or improve the quality of life for County residents;
- Community Service Grants: one-time grants for capital purchases that support health and human service activities.

The Community Empowerment Grants program is abolished, and beginning in FY09, resources are being redirected to the Montgomery County Community Foundation. The County will participate in a collaborative funding pool, called the Nonprofit Advancement Fund, and leverage its participation by matching grants from multiple private individual and foundation donors. Funding will be targeted to small, emerging nonprofits to enhance service delivery.

Approved for Community Grants, but included as part of the Capital Budget within the Cost Sharing: MCG Project (CIP#720601) are the following (for a total of \$300,000): CHI Centers, Inc., \$50,000; CASA of Maryland, Inc., \$150,000; Jewish Council for the Aging, \$100,000.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	6,306,430	0.0
Add: Community Grant: African Immigrant and Refugee Foundation (services for African immigrants)	20,000	0.0
Add: Community Grant: Alliance for Workplace Excellence (campaign for businesses to implement work life practices and policies)	60,000	0.0
Add: Community Grant: Alzheimer's Association, National Capital Area Chapter (frail seniors, families and caregivers)	92,200	0.0
Add: Community Grant: Asian American LEAD (after school academic enrichment programs including one-on-one tutoring, mentoring and wrap around family support services)	125,000	0.0
Add: Community Grant: Asian Pacific American Legal Resource Center (to provide legal service, outreach and education programs for low-income Asian immigrant community)	55,000	0.0
Add: Community Grant: Big Brothers Big Sisters of the National Capital Area (mentoring program)	40,000	0.0
Add: Community Grant: Capital PC User Group, Inc. (Project Reboot, purchase computer hardware and spare parts)	2,500	0.0
Add: Community Grant: Caribbean Help Center, Inc. (to support French, Caribbean and Creole Americans to achieve greater self-sufficiency)	10,000	0.0
Add: Community Grant: CASA of Maryland, Inc. (economic and workforce development in Long Branch)	115,000	0.0
Add: Community Grant: Charles E. Smith Life Communities (fire alarm replacement at Revitz House)	90,000	0.0
Add: Community Grant: Child Center & Adult Services, Inc. (mental health care treatment services to uninsured County residents at Community Clinic Inc. in Gaithersburg)	19,510	0.0
Add: Community Grant: Child Center & Adult Services, Inc. (mental health treatment for low-income, high-risk pregnant women and new mothers)	20,000	0.0
Add: Community Grant: Community Bridges (leadership and empowerment programs for immigrant and low-income adolescent girls)	120,000	0.0
Add: Community Grant: Easter Seals Greater Washington-Baltimore Region, Inc. (program operating support for children, adults and seniors with disabilities)	225,000	0.0
Add: Community Grant: Family Learning Solutions, Inc. (services to at-risk African-American and immigrant youth and salary for the mentor)	55,000	0.0
Add: Community Grant: Family Learning Solutions, Inc. (services to at-risk African-American and immigrant youth in Montgomery County)	50,000	0.0
Add: Community Grant: Family Learning Solutions, Inc. (services to at-risk African-American and immigrant youth via BROTHERS mentoring program at Gaithersburg High School)	25,000	0.0
Add: Community Grant: First Tee of Montgomery County, Inc. (girls' golf initiative)	25,000	0.0
Add: Community Grant: Food & Friends (clinical nutrition to residents living with HIV/AIDS)	20,000	0.0
Add: Community Grant: GapBuster Learning Center, Inc. (services for teen and young adult activities)	105,000	0.0
Add: Community Grant: Heritage Tourism Alliance (to enhance economic development by combining quality tourism and small business development)	100,000	0.0
Add: Community Grant: IMPACT Silver Spring (affordable rental housing through community partnerships)	255,370	0.0
Add: Community Grant: Jewish Coalition Against Domestic Abuse (crisis support services)	25,000	0.0
Add: Community Grant: Jewish Community Center of Greater Washington (lift-equipped bus transport and special-needs subsidies)	48,000	0.0
Add: Community Grant: Jewish Council for the Aging (senior employment expo)	80,000	0.0
Add: Community Grant: Jewish Federation of Greater Washington (two security cars)	25,000	0.0
Add: Community Grant: Jewish Foundation for Group Homes, Inc. (MOST day habilitation program)	45,000	0.0
Add: Community Grant: Jewish Social Service Agency (Unicentric software)	25,000	0.0
Add: Community Grant: Kennedy Institute of Catholic Charities (specialized after-school program for children with developmental disabilities [Community Companions])	109,000	0.0
Add: Community Grant: Korean American Association of the State of Maryland (English training project)	25,000	0.0
Add: Community Grant: Korean American Senior Citizens Association of MD, Inc. (computer education for seniors)	20,900	0.0
Add: Community Grant: Korean Community Service Center of Greater Washington (Keystones Domestic Violence Prevention Program)	25,000	0.0

	Expenditures	WYs
Add: Community Grant: Latin American Youth Center (safety and security for at-risk youth)	60,000	0.0
Add: Community Grant: Latin American Youth Center (services to at-risk youth and families in Montgomery County)	140,000	0.0
Add: Community Grant: Latino Economic Development Corporation (lease storefront property)	32,000	0.0
Add: Community Grant: Latino Economic Development Corporation (small business development and home-ownership counseling services to low-to-moderate income Latino community)	155,000	0.0
Add: Community Grant: LECUDO-USA (Cameroonian community)	20,000	0.0
Add: Community Grant: Liberty's Promise (help at-risk youth immigrant population)	20,000	0.0
Add: Community Grant: Long Branch Athletic Association (recreation and sports program for the youth of east Silver Spring)	25,000	0.0
Add: Community Grant: Maryland Vietnamese Mutual Association, Inc. (Vietnamese American Community)	70,000	0.0
Add: Community Grant: Maryland/Israel Development Center (promote trade and investment)	25,000	0.0
Add: Community Grant: Mental Health Association, Inc. (additional clinical mental health personnel with French speaking capabilities)	35,000	0.0
Add: Community Grant: Mental Health Association, Inc. (veterans mental health information and referral)	40,000	0.0
Add: Community Grant: Montgomery County Community Foundation (contribution to the Nonprofit Advancement Fund)	107,000	0.0
Add: Community Grant: Nonprofit Roundtable of Greater Washington (build the collective strength, visibility and influence of the nonprofit community)	25,000	0.0
Add: Community Grant: Nonprofit Village, Inc. (multi-tenant nonprofit center)	10,000	0.0
Add: Community Grant: Passion for Learning, Inc. (at-risk children to boost student learning)	25,000	0.0
Add: Community Grant: Potomac Community Resources, Inc. (serve persons with developmental disabilities)	60,000	0.0
Add: Community Grant: Prisoner Reentry Program (Prison Outreach Ministry, Inc. Welcome Home Program)	55,000	0.0
Add: Community Grant: Second Chance Wildlife Center (cover operating costs for direct animal care such as medications, food, veterinary services, etc.)	25,000	0.0
Add: Community Grant: Top Banana Home Delivered Groceries, Inc. (provide food and protect the health of vulnerable adults)	51,740	0.0
Add: Community Grant: Washington Youth Foundation (Positive Youth Development)	45,000	0.0
Add: Community Grant: Women Who Care Ministries, Inc. (for van and a part-time volunteer coordinator/trainer)	20,000	0.0
Add: Community Service Grant: Center for Adoption Support and Education, Inc. (CASE) (computer, scanner, cameras, software for Life books)	1,800	0.0
Add: Community Service Grant: Chinese Culture and Community Service Center (15-passenger van)	20,000	0.0
Add: Community Service Grant: Community Ministry of Montgomery County, Inc. (fixtures, floor mats, furniture, signs)	15,000	0.0
Add: Community Service Grant: Easter Seals Greater Washington-Baltimore Region, Inc. (speech enabling devices)	20,000	0.0
Add: Community Service Grant: Habitat for Humanity of Montgomery County, MD (countertops, vanity tops, shelving)	18,600	0.0
Add: Community Service Grant: Hearts and Homes for Youth, Inc. (mattresses, pillows, sheets, dressers, lamps, towels)	8,000	0.0
Add: Community Service Grant: Housing Opportunities Community Partners, Inc. (light bulbs, weather stripping)	19,110	0.0
Add: Community Service Grant: IMPACT Silver Spring (multilingual software, laptops, LCD projector)	9,850	0.0
Add: Community Service Grant: InterPLAYcompany Band (van)	14,200	0.0
Add: Community Service Grant: Mobile Medical Care, Inc. (stethoscope, blood pressure monitor, thermometer)	19,980	0.0
Add: Community Service Grant: Potomac Community Resources, Inc. (equipment for music/art/movement activities)	890	0.0
Add: Community Service Grant: Reginald S. Lourie Center for Infants and Young Children (sensory equipment: blocks, shade, wool carpet)	20,000	0.0
Add: Community Service Grant: Shepherd's Table (hand truck, shelf trucks, basket trucks)	3,110	0.0
Add: Community Service Grant: Stepping Stones Shelter (furniture, tables, dressers, wardrobe, mat)	11,170	0.0
Add: Community Service Grant: Support Center, Inc. (super duty van)	20,000	0.0
Add: Community Service Grant: Threshold Services, Inc. (3 otoscopes, speculums, blood pressure monitor, cuff, glucose)	7,570	0.0
Add: Community Service Grant: Top Banana Home Delivered Groceries, Inc. (truck with refrigerator)	20,000	0.0
Add: Community Service Grant: Tower Senior Association, Inc. (otoscope, scale, blood pressure cuffs)	1,550	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY08	-6,306,430	0.0
FY09 CE Recommended	3,334,050	0.0

Compensation and Employee Benefits Adjustments

This NDA contains a General Fund (-\$1,929,410) and a Grant Fund (\$361,480) appropriation, and provides funding for certain personnel costs related to adjustments in employee and retiree benefits, pay-for-performance awards for employees in the

Management Leadership Service and non-represented employees, deferred compensation management, and unemployment insurance.

Early Retirement Incentive Program: The Executive recommends implementation of an early retirement incentive program to generate aggregate operating budget savings in FY09 (-\$5,000,000).

Non-Qualified Retirement Plan: This provides funding for that portion of a retiree's benefit payment that exceeds the Internal Revenue Code's §415 limits on payments from a qualified retirement plan. Payment of these benefits from the County's Employees' Retirement System (ERS) would jeopardize the qualified nature of the County's ERS. The amount in this NDA will vary based on future changes in the Consumer Price Index (CPI) affecting benefit payments, new retirees with a non-qualified level of benefits, and changes in Federal law governing the level of qualified benefits.

Deferred Compensation Management: These costs are for management expenses required for administration of the County's deferred compensation program. Management expenses include legal and consulting fees, office supplies, printing and postage, and County staff support.

Management Leadership Service Performance-Based Pay Awards: In FY99, the County implemented the Management Leadership Service (MLS) which includes high level County employees with responsibility for developing and implementing policy and managing County programs and services. The MLS was formed for a number of reasons, including improving the quality and effectiveness of service delivery through management training, performance accountability, and appropriate compensation; providing organizational flexibility to respond to organizational needs; allowing managers to seek new challenges; and developing and encouraging a government-wide perspective among the County's managers. MLS employees are not eligible for service increments.

Unemployment Insurance: The County is self-insured for unemployment claims resulting from separations of service. Unemployment insurance is managed by the Office of Human Resources through a third party administrator who advises the County and monitors claims experience.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	3,565,090	1.6
Increase Cost: MLS Pay for Performance	8,040	0.0
Increase Cost: Increase personnel cost for performance management position (#14799) omitted from the MARC but included in the base	6,740	0.0
Increase Cost: GWA	2,130	0.0
Increase Cost: Retirement Adjustment	840	0.0
Increase Cost: Group Insurance Adjustment	320	0.0
Increase Cost: Printing Charge Adjustment	320	0.0
Increase Cost: Service Increment	210	0.0
Increase Cost: Mail Charges Adjustment	50	0.0
Decrease Cost: Deferred Compensation Management	-13,380	0.0
Shift: Longevity/performance Increment	-14,780	0.0
Shift: Longevity/performance Increment	-57,590	0.0
Decrease Cost: MLS Pay for Performance	-65,920	0.0
Decrease Cost: Early Retirement Program	-5,000,000	0.0
FY09 CE Recommended	-1,567,930	1.6

Conference and Visitors Bureau

The Conference and Visitors Bureau (CVB) promotes Montgomery County as a tourist destination site to meeting planners, group tour operators, and travel writers; develops and distributes publications on points of interest to tourists; and conducts public information campaigns promoting tourism and event facilitation in Montgomery County. The CVB coordinates with the State Department of Tourism, State Film Office, and national and regional events to promote tourism growth in Montgomery County. The CVB operates on contract with the Department of Economic Development. Funding is based on 3.5 percent of hotel/motel tax revenues.

The CVB also pursues additional marketing opportunities brought about by the opening of new cultural and recreational venues such as the Montgomery County Conference Center, the Music Center at Strathmore, and the Soccerplex. In addition to maintaining a visitor information center in Germantown off of Interstate 270, the CVB also provides visitor information services at the Conference Center during peak periods.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	644,350	0.0
Increase Cost: Annualization of FY08 Operating Expenses	51,100	0.0
FY09 CE Recommended	695,450	0.0

Conference Center

Prior to FY06, the Conference Center NDA primarily provided for pre-opening expenses. Since the Conference Center opened in November, 2004, the NDA has expanded its scope to fund:

- a full-time position to manage the operational and fiscal oversight of the Conference Center complex;
- non-routine or major repairs, alterations, improvements, renewals, and replacements; and
- the designated reserve required by the management agreement with Marriott International, Inc.

Funding is also included to reimburse the contractor for costs not covered by operations during accounting periods when losses occur. These costs will be offset by contractor payments to the County during accounting periods with operating gains.

Revenues consisting of net operating income from the Conference Center and land rent from the hotel are also reflected in the NDA. Twenty percent of the County's net proceeds from Conference Center operations will be retained for investment in marketing and facility improvements that will increase Conference Center usage. All proposed investment expenditures will be reviewed and approved by the Conference Center Management Committee.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	605,090	1.0
Increase Cost: General Wage Adjustment	4,510	0.0
Increase Cost: Annualization of FY08 Operating Expenses	4,300	0.0
Increase Cost: Service Increment	3,400	0.0
Increase Cost: Retirement Adjustment	1,720	0.0
Increase Cost: Group Insurance Adjustment	840	0.0
Decrease Cost: Annualization of FY08 Personnel Costs	-2,770	0.0
Eliminate: Management Audit Costs	-50,000	0.0
FY09 CE Recommended	567,090	1.0

Council of Governments

The Metropolitan Washington Council of Governments (COG) is a voluntary association of major local governments in the Washington Metropolitan Area. COG seeks to provide regional answers to, and coordination of, area-wide issues such as air and water pollution, day care, housing, crime, water supply, land use, and transportation.

This NDA reflects Montgomery County's share of the organization's operation plus special COG initiatives. Additionally, the contribution supports the Cooperative Purchasing Program; the Anacostia Restoration Fund; the Regional Environmental Fund; the Airport Noise Abatement Program; and a membership fee for participation on a regional housing committee.

As in previous years, the Washington Suburban Sanitary Commission will provide Montgomery County's contribution to support the Water Resources Management Planning Program, the Blue Plains Users, and the Potomac River Regional Monitoring Program.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	713,830	0.0
Increase Cost: COG Dues and Contributions	28,890	0.0
FY09 CE Recommended	742,720	0.0

County Associations

This NDA funds Montgomery County membership dues to the National Association of Counties (NACo) and the Maryland Association of Counties (MACo).

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	64,460	0.0
Increase Cost: MACo Dues	5,990	0.0
FY09 CE Recommended	70,450	0.0

Desktop Computer Modernization

The Desktop Computer Modernization (DCM) program was developed by the Department of Technology Services (DTS) and is based on a best practices approach to maintaining a modern and cost effective computing environment in the County. The program reduces the Total Cost of Ownership (TCO) of PCs through standardization, asset management, and maintenance services. DCM includes the centralized management, support, and maintenance of PCs and the annual replacement of one-fourth of managed PCs. The program also includes PC-related training and software.

This NDA includes funding for Help Desk support, management, maintenance, and replacement of PCs.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	6,326,130	0.0
Increase Cost: Desktop Computer Modernization (DCM) Contract	316,260	0.0
Add: Public Safety Mobile Computers - principal and interest payment prior to Jan. 1 (3 year lease)	292,720	0.0
Add: Public Safety Servers (with soft cost) - principal and interest payment prior to Jan. 1 (3 year lease)	164,660	0.0
Add: Enterprise Server Replacement - principal and interest payment prior to Jan. 1 (3 year lease)	36,590	0.0
FY09 CE Recommended	7,136,360	0.0

Future Federal/State/Other Grants

This NDA enables the County to implement new grant-funded programs up to \$200,000 each and provides funds for grant continuations and enhancements without having to process individual supplemental appropriations through the County Council. Upon approval by the County Executive, funds in this program are transferred to the receiving department's grant account.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	10,000,000	0.0
FY09 CE Recommended	10,000,000	0.0

Grants to Municipalities in Lieu of Shares Tax

This NDA funds payments required in accordance with State law. The 1968 Session of the General Assembly revised the tax structure to include a County income tax. As part of this restructuring, the shared tax on banks and financial institutions was eliminated, and a provision was adopted which requires counties to pay annually to municipalities the amount (\$28,020) which had been received by the municipalities in FY68.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	28,020	0.0
FY09 CE Recommended	28,020	0.0

Group Insurance for Retirees

Group insurance is provided to an estimated 4,300 retired County employees and survivors, as well as retirees of participating outside agencies. Employees hired before January 1, 1987, are eligible upon retirement to pay 20 percent of the premium for health and life insurance for the same number of years (after retirement) that they were eligible to participate in the group insurance plan as an active employee. The County government pays the remaining 80 percent of the premium. Thereafter, these retirees pay 100 percent of the premium. Employees hired before January 1, 1987, are also offered the option at retirement to convert from the 20/80 arrangement to a lifetime cost sharing option.

Employees hired after January 1, 1987, are eligible upon retirement for a lifetime cost sharing option under which the County pays 70 percent of the premium and the retiree pays 30 percent of the premium for life for retirees who were eligible to participate in the

County group insurance plan for 15 or more years as active employees. Minimum participation eligibility of five years as an active employee is necessary to be eligible for the lifetime plan. The County will pay 50 percent of the premium for retirees with five years of participation as an active employee. The County contribution to the payment of the premium increases by two percent for each additional year of participation up to the 70 percent maximum.

On March 5, 2002, the County Council approved a one-time opportunity for retirees still under the 20/80 arrangement with an expiration date to elect the lifetime cost sharing arrangement. The new percentage paid by the County for those electing this arrangement ranges from 50 percent to 68 percent, depending upon years of active eligibility under the plan and years since retirement. The cost sharing election process has been completed.

The budget does not include employer contributions from participating outside agencies.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	24,810,190	0.0
Increase Cost: Group Insurance for Retirees - estimated revenue increase	2,223,670	0.0
Decrease Cost: Prescription drug claims cost savings	-1,308,530	0.0
FY09 CE Recommended	25,725,330	0.0

Historical Activities

This NDA contains a General Fund (\$355,340) and a State (\$25,000) appropriation and provides funding for the following agencies and programs:

- **Historic Preservation Commission:** The Historic Preservation Commission's main responsibility is to administer the historic preservation ordinance including recommending Montgomery County sites of potential historical significance. These efforts are administered by the Maryland-National Capital Park and Planning Commission (M-NCPPC).
- **Historic Preservation Grant Fund:** The Historic Preservation Grant Fund is administered through the Historic Preservation Commission. The Historic Preservation Commission accepts proposals from County historical groups which compete for grant funding for historically significant or educational projects. Currently, historic preservation grant awards are recommended by the Historic Preservation Commission and executed by M-NCPPC.
- **Historical Society:** Funding for the Montgomery County Historical Society provides support for the Society's Education Program staff, educational and outreach programs for County residents, and to maintain the Historical Society's research library and museums.
- **Maryland Historic Grant:** The Maryland Historic Grant is a matching grant whereby the State of Maryland provides funds for historic preservation, and Montgomery County contributes matching funds totaling 25 percent of the State grant. These grant funds are passed through the County to M-NCPPC, which uses the dollars in its historic activity endeavors.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	371,280	0.0
Increase Cost: Annualization of FY08 Operating Expenses	9,060	0.0
FY09 CE Recommended	380,340	0.0

Homeowners' Association Road Maintenance Reimburse.

This NDA provides a partial reimbursement to homeowners' associations (HOAs) for their maintenance of certain privately-owned roadways. The payment is currently restricted to through roadways, accessible to the public, which are one-quarter mile or longer and which provide vehicular access to more than four dwelling units. In FY97, an Executive Regulation was enacted allowing homeowners' associations to request that their roadways be deemed "private maintenance roads." This designation qualifies the HOA for State reimbursement of their roadway maintenance costs. The County annually submits to the State its estimate of reimbursable miles, including those accepted as private maintenance roads. The State then reimburses the County and, subsequently, the County forwards the funds to HOAs.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	370,850	0.0
FY09 CE Recommended	370,850	0.0

Housing Opportunities Commission

The Housing Opportunities Commission is a public corporation established by Maryland law to act as a builder, developer, financier, owner, and manager of housing for people of low- and moderate- (eligible) income. The Commission also provides eligible families and individuals with affordable housing and supportive services.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	5,731,290	0.0
Increase Cost: Compensation Adjustment	309,950	0.0
Miscellaneous adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting more than one program	-600	0.0
FY09 CE Recommended	6,040,640	0.0

Inauguration & Transition

The Montgomery County Charter provides for the quadrennial election of a County Executive and County Council. This NDA provides for a ceremony and smooth transition of the County Executive and County Council every four years.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	0	0.0
FY09 CE Recommended	0	0.0

Independent Audit

Section 315 of the County Charter requires the County Council to contract with a Certified Public Accountant for an independent post audit of all financial records and actions of the County, its officials, and employees. By County Resolution, the Office of Legislative Oversight is the designated administrator for this contract, which also includes an independent audit of the basic financial statement of the Employee Retirement Plans; additional services related to reviews, tests, and certifications; and audits of tax-funded expenditures by the independent Fire and Rescue Corporations.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	342,500	0.0
Increase Cost: Annualization of FY08 Operating Expenses	51,500	0.0
FY09 CE Recommended	394,000	0.0

Interagency Technology, Policy, & Coordinating Comm.

This NDA supports the operation of the Interagency Technology, Policy, and Coordination Committee (ITPCC). The ITPCC was chartered by the Montgomery County Council to promote strategic planning and coordination in the use of information technology among County agencies. The ITPCC reports biannually to the County Council. By regularly convening the agencies' chief executive and chief information officers, the ITPCC provides an effective forum for the coordinated implementation of technology policies and guidelines. Additionally, the ITPCC facilitates interagency communication, the evaluation and sharing of new technologies, and advises policy makers on the strategic uses of technology.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	30,000	0.0
FY09 CE Recommended	30,000	0.0

Judges Retirement Contributions

This NDA provides pensions for retired Judges who were on the bench prior to 1968 in the Circuit Court and the People's Court (District Court) of Montgomery County and for their surviving spouses.

The Circuit Court pension is calculated at one percent of the net supplement paid by the County to the salaries of the Circuit Court Judges as of May 31, 1968, multiplied by the number of years of active service as a Judge (up to a maximum of 20 years). The surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Section 12-10 of the Montgomery County Code.

The People's Court (District Court) pension is based on the current salary of a District Court Judge. A retired Judge receives 60 percent of the current salary of a District Court Judge, while a surviving spouse receives one-half of the pension to which the Judge would have been entitled. The benefits are authorized in Article 73B, Section 63(b) of the Annotated Code of Maryland. This NDA may be increased to include a cost of living adjustment at a rate equal to that approved for District Court Judges by the General Assembly. If a cost of living adjustment is approved next fiscal year, the NDA will be adjusted as necessary by a year-end transfer.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	3,740	0.0
FY09 CE Recommended	3,740	0.0

Leases

This NDA provides the funds necessary to lease privately owned real estate to accommodate County programs. Real property leased by the County includes office, warehouse, and retail space; hangar facilities; child care space in schools; parking spaces; and space for communication antennas. Leasing property allows the County the flexibility to locate programs in the communities they serve and provides space for programs to operate when there is no County-owned space available. Further, it is an economical way to procure highly specialized, location sensitive, or temporary space. Currently, there are approximately 85 leased facilities. This budget supports 11 new leases. The inventory of leases is constantly shifting as new leases are added and existing leases are terminated.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	15,315,780	0.0
Increase Cost: Annualization of FY08 Operating Expenses	1,914,430	0.0
Add: Family Justice Center	750,000	0.0
Add: Board of Elections (part year)	375,000	0.0
Add: MCFRS Bomb Squad Truck Facility	100,000	0.0
FY09 CE Recommended	18,455,210	0.0

Montgomery Coalition for Adult English Literacy(MCAEL)

This NDA provides funding for the Montgomery Coalition for Adult English Literacy (MCAEL), the County's designated local provider. The Montgomery Coalition for Adult English Literacy was formed to increase the resources, quantity, and quality of adult education, especially English language instruction, in Montgomery County. MCAEL works with over 60 providers of adult literacy programs to improve curriculum quality; collect data about service provision, community needs, and resources; and administer grants to increase the level of English as a Second Language (ESOL) instruction provided countywide. The County's contribution is implemented by a contract between the Department of Public Libraries and MCAEL.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	0	0.0

	Expenditures	WYs
Miscellaneous adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting more than one program	745,000	0.0
FY09 CE Recommended	745,000	0.0

Motor Pool Fund Contribution

This NDA funds the acquisition of new, additional Motor Pool fleet vehicles, as opposed to replacement vehicles which are financed through an established chargeback mechanism.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	893,530	0.0
Add: Police vehicles (35) - single officer vehicles based on Fraternal Order of Police Contract FY08-10	754,150	0.0
Add: Police new vehicles	462,000	0.0
Increase Cost: Highway Operations vehicles (3) included in Department of Transportation FY09 request	58,500	0.0
Increase Cost: Department of Transportation vehicles approved in FY08	58,000	0.0
Decrease Cost: Elimination of One-Time Items Approved in FY08	-893,530	0.0
FY09 CE Recommended	1,332,650	0.0

Municipal Tax Duplication

The Montgomery County Tax Duplication Program, authorized by Chapter 30A of the Montgomery County Code, reimburses municipalities for those public services they provide that would otherwise be provided by the County. County Council Resolution No. 9-1752, enacted April 27, 1982, increased the scope of program coverage from street-related expenditures to include other public services, such as Police Supplemental Aid; animal control; elderly transportation and nutrition; parks maintenance; zoning; Board of Appeals; and human rights.

This program was reviewed in FY96 and technical formula amendments proposed. The changes were approved, and payment calculations since then are prepared in accordance with County Council Resolution No. 13-650, adopted September 10, 1996. Specifically, as the exact payment amount for the current year cannot be determined until both municipal and County books are closed, reimbursements are based on the final audited cost of performing eligible services during the fiscal year two years prior to the budget year. Also, reimbursements are now made at the County's cost and not at "the lesser of County or Municipal costs" of eligible service provision.

Finally, payments to municipalities are also made from other sources, including Cable TV Franchise Fees, Grants in Lieu of Shares Tax, Non-Departmental Accounts, and as part of the County's Community Development Block Grant.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	7,488,240	0.0
FY09 CE Recommended	7,488,240	0.0

Prisoner Medical Services

This NDA provides reimbursements to physicians and hospitals for medical care provided to individuals in the custody of any Montgomery County law enforcement agency, with the exception that offenders committed to the custody of the Department of Correction and Rehabilitation (DOCR) receive medical treatment paid for by the budget of that department (to the degree not paid for by Workers' Compensation, personal medical insurance, the Federal government, or other appropriate and available outside resources). DOCR manages this account and, with the assistance of the County Attorney, determines which costs are the responsibility of the County. All bills are reviewed for appropriateness of cost by a private contractor prior to payment.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	10,000	0.0
FY09 CE Recommended	10,000	0.0

Public Technology, Inc.

Funds are budgeted each year to continue membership in Public Technology, Inc. (PTI) as the County's research and development link with the National Association of Counties. Annual dues, unchanged since 1991, cover research and development assistance for innovative projects; access to a computerized information-sharing network; and membership in the Urban Consortium. The County participates in, and has received grants as a result of, initiatives in task forces on energy, solid waste, and telecommunications. PTI, as an organization, specializes in the research and assessment of ideas of interest to local governments for increasing efficiency, reducing costs, improving services, and solving problems. A current emphasis is on public enterprise, toward helping local governments identify and capture potential sales from products and information that are outcomes of government investment.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	27,500	0.0
FY09 CE Recommended	27,500	0.0

Restricted Donations

This NDA was established to comply with the requirements of Government Accounting Standards Board Statement No. 34 (GASB 34) by budgeting for the receipt of private donations for County programs. The proceeds of the former Expendable Trust Fund accounts and other miscellaneous funds have been transferred to the Restricted Donations Special Revenue Fund. Appropriation authority to spend additional donations received during the year is provided through the County Council Resolution for the Approval of and Appropriation for the Operating Budget of the Montgomery County Government. The budget resolution provides that the unexpended balance in this fund at the end of the fiscal year is reappropriated by the County Council for the next fiscal year; and if needed, the Restricted Donations NDA can receive transfers from the Future Federal, State, or Other Grants NDA for any individual donations up to \$200,000. Additional information relating to the financial activities of this NDA is displayed in Schedule A-4, Fiscal Summary by Fund, Non-Tax Supported, Montgomery County Government, Restricted Donations.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	0	0.0
FY09 CE Recommended	0	0.0

Retiree Health Benefits Trust

Beginning in FY08, the County implemented a plan to set aside funds for retiree health benefits, similar to what we have been doing for retiree pension benefits for more than 50 years. The reasons for doing this are simple: due to exponential growth in expected retiree health costs, the cost of funding these benefits, which are currently paid out as the bills come due, may soon become unaffordable. Setting aside money now and investing it in a Trust Fund, which will be invested in a similar manner as the pension fund, not only is a prudent and responsible approach, but which will result in significant savings over the long term.

As a first step in addressing the future costs of retiree health benefits, County agencies developed current estimates of the costs of health benefits for current and future retirees. These estimates, made by actuarial consultants, concluded that the County's total future cost of retiree health benefits if paid out today, and in today's dollars, is \$2.6 billion – more than half the total FY09 budget for all agencies.

One approach used to address retiree health benefits funding is to determine an amount which, if set aside on an annual basis and actively invested through a trust vehicle, will build up over time and provide sufficient funds to pay future retiree health benefits. This amount, known as an Annual Required Contribution or "ARC", was calculated for County agencies last year to be \$240 million, or nearly \$190 million more than the previous annual payment for current retirees. Still too large an amount to be set aside all at once in FY08, the County chose a further approach of "ramping up" to the ARC amount over several years, with the amount set aside each year increasing steadily until the full ARC is reached. A total of \$31.9 million for all tax supported agencies was budgeted for this purpose in FY08.

For FY09, the ARC has been recalculated and is now estimated at \$250 million. This amount consists of two pieces – the annual amount the County would usually pay out for health benefits for current retirees (the pay-as-you-go amount), plus the additional amount estimated as needed to fund retirees' future health benefits (the pre-funding portion). The pay-as-you-go amount can be reasonably projected based on known facts about current retirees, and the pre-funding portion is estimated on an actuarial basis. For FY09, a ramp-up period of eight years has been assumed, up from the five year phase-in that was planned in FY08. This lengthening of the phase-in period is being implemented in response to the County's fiscal situation, and results in a contribution for all County tax-supported agencies of \$55.15 million in FY09, down from \$70.73 million called for under the previous plan.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	12,067,320	0.0
Increase Cost: Additional cost to pre-fund retiree health insurance on the multi-year schedule	11,882,270	0.0
Miscellaneous adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting more than one program	-4,377,660	0.0
FY09 CE Recommended	19,571,930	0.0

Risk Management (General Fund Portion)

This NDA funds the General Fund contribution to the Liability and Property Coverage Self-Insurance Fund. The Self-Insurance Fund, managed by the Department of Finance, Division of Risk Management in the Department of Finance, provides comprehensive insurance coverage to contributing agencies. Contribution levels are based on the results of an annual actuarial study. Special and Enterprise Funds, as well as outside agencies and other jurisdictions, contribute to the Self-Insurance Fund directly. A listing of these member agencies and the amounts contributed can be found in the Department of Finance, Risk Management Budget Summary.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	8,836,850	0.0
Miscellaneous adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting more than one program	972,890	0.0
FY09 CE Recommended	9,809,740	0.0

Rockville Parking District

This NDA provides funding towards the redevelopment of the City of Rockville Town Center and the establishment of a parking district. The funding reflects a payment from the County to the City of Rockville for County buildings in the Town Center development and is based on the commercial square footage of County buildings.

Also included are funds to reimburse the City for the cost of library employee parking, library patron parking, and the County's capital cost contribution for the garage facility as agreed in the General Development Agreement.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	377,500	0.0
Increase Cost: Patron Parking	84,000	0.0
FY09 CE Recommended	461,500	0.0

State Positions Supplement

This NDA provides for the County supplement to State salaries and fringe benefits for secretarial assistance for the resident judges of the Maryland appellate court and for certain employees in the Office of Child Care Licensing and Regulation in the Maryland State Department of Human Resources.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	119,330	0.0
Increase Cost: GWA	15,990	0.0
Increase Cost: Annualization of FY08 Personnel Costs	6,430	0.0
Increase Cost: Retirement Adjustment	2,590	0.0
Increase Cost: Group Insurance Adjustment	610	0.0
FY09 CE Recommended	144,950	0.0

State Retirement Contribution

This NDA provides for the County's payment of two items to the State Retirement System:

- Maryland State Retirement System: Unfunded accrued liability, as established by the Maryland State Retirement System

(MSRS), for employees hired prior to July 1, 1984, who are members of the MSRS (including former Department of Social Services employees hired prior to July 1, 1984), and for those who have retired. (All County employees participated in the State Retirement System until 1965.) The County contribution for this account is determined by State actuaries. Beginning in FY81, the amount due was placed on a 40-year amortization schedule.

- State Library Retirement: Accrued liability for retirement costs for three Montgomery County Public Library retirees who are receiving a State retirement benefit. These were County employees prior to 1966 who opted to stay in the State plan.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	890,580	0.0
Increase Cost: Annual Adjustment	44,340	0.0
FY09 CE Recommended	934,920	0.0

Takoma Park Library Annual Payment

The annual amount provided in this NDA is a function of County expenditures for Libraries (as a share of property tax-funded spending) and the City's assessable base. The payment is authorized by Section 2-53 of the Montgomery County Code.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	119,160	0.0
Miscellaneous adjustments, including negotiated compensation changes, employee benefit changes, changes due to staff turnover, reorganizations, and other budget changes affecting more than one program	-6,530	0.0
FY09 CE Recommended	112,630	0.0

Takoma Park Police Rebate

The County provides financial support to the City of Takoma Park for police protection services in accordance with provisions of the County Code. This provision was enacted in 1949 and provides a payment to the City for protective services for the County residents of the City of Takoma Park. The payment is based on a formula, which uses \$0.048 per \$100 of assessable base tax rate with "full value assessment" levied on real property.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	630,310	0.0
Increase Cost: Technical adjustment to reflect updated calculation of the rebate	75,260	0.0
FY09 CE Recommended	705,570	0.0

Working Families Income Supplement

This NDA provides funds to match the State's Refundable Earned Income Tax Credit (EITC). The intent of the Working Families Income Supplement is to provide financial assistance to low-income working families in Montgomery County. The County, through the NDA, reimburses the State for the cost of the refund and related administrative expenses.

FY09 Recommended Changes

	Expenditures	WYs
FY08 Approved	11,679,400	0.0
Increase Cost: Working Families Income Supplement (EIC)	1,988,300	0.0
FY09 CE Recommended	13,667,700	0.0

BUDGET SUMMARY

	Actual FY07	Budget FY08	Estimated FY08	Recommended FY09	% Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	1,355,833	2,683,380	2,683,380	-1,989,000	-174.1%
Employee Benefits	126,257	78,950	78,950	-325,040	-511.7%
County General Fund Personnel Costs	1,482,090	2,762,330	2,762,330	-2,314,040	-183.8%
Operating Expenses	96,736,931	109,852,150	106,138,310	123,282,980	12.2%
Capital Outlay	0	893,530	893,530	1,332,650	49.1%
County General Fund Expenditures	98,219,021	113,508,010	109,794,170	122,301,590	7.7%
PERSONNEL					
Full-Time	6	6	6	7	16.7%
Part-Time	0	0	0	0	—
Workyears	2.9	2.6	2.6	2.6	—
REVENUES					
Takoma Park Munic. Tax Duplic. Loan Reimb.	50,000	50,000	50,000	50,000	—
Rental Property - Conference Center	125,000	205,900	205,900	319,100	55.0%
County - Owned Leased Facilities Income	4,543,165	3,894,000	4,474,000	4,607,500	18.3%
Conference Center - Net Proceeds	1,710,943	1,913,400	851,000	1,405,000	-26.6%
County General Fund Revenues	6,429,108	6,063,300	5,580,900	6,381,600	5.2%
GRANT FUND MCG					
EXPENDITURES					
Salaries and Wages	0	368,220	169,390	306,610	-16.7%
Employee Benefits	0	0	0	54,870	—
Grant Fund MCG Personnel Costs	0	368,220	169,390	361,480	-1.8%
Operating Expenses	25,000	10,025,000	-1,934,470	10,025,000	—
Capital Outlay	0	0	0	0	—
Grant Fund MCG Expenditures	25,000	10,393,220	-1,765,080	10,386,480	-0.1%
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
REVENUES					
Historical Activities: Historic Preservation	25,000	25,000	25,000	25,000	—
Miscellaneous Future Grants	0	10,000,000	-1,959,470	10,000,000	—
Grant Fund MCG Revenues	25,000	10,025,000	-1,934,470	10,025,000	—
RESTRICTED DONATIONS					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Restricted Donations Personnel Costs	0	0	0	0	—
Operating Expenses	358,802	0	197,470	0	—
Capital Outlay	27,624	0	0	0	—
Restricted Donations Expenditures	386,426	0	197,470	0	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
Workyears	0.0	0.0	0.0	0.0	—
DEPARTMENT TOTALS					
Total Expenditures	98,630,447	123,901,230	108,226,560	132,688,070	7.1%
Total Full-Time Positions	6	6	6	7	16.7%
Total Part-Time Positions	0	0	0	0	—
Total Workyears	2.9	2.6	2.6	2.6	—
Total Revenues	6,454,108	16,088,300	3,646,430	16,406,600	2.0%

PROGRAM SUMMARY

	FY08 Approved		FY09 Recommended	
	Expenditures	WYs	Expenditures	WYs
Board of Investment Trustees	0	0.0	0	0.0
Arts and Humanities Council	5,350,480	0.0	5,215,480	0.0
Boards, Committees, and Commissions	20,000	0.0	20,000	0.0
Charter Review Commission	1,500	0.0	150	0.0
Closing Cost Assistance	160,500	0.0	33,790	0.0
Community Grants	6,306,430	0.0	3,334,050	0.0
Compensation and Employee Benefits Adjustments	3,565,090	1.6	-1,567,930	1.6
Conference and Visitors Bureau	644,350	0.0	695,450	0.0
Conference Center	605,090	1.0	567,090	1.0
Council of Governments	713,830	0.0	742,720	0.0
County Associations	64,460	0.0	70,450	0.0
Desktop Computer Modernization	6,326,130	0.0	7,136,360	0.0
Future Federal/State/Other Grants	10,000,000	0.0	10,000,000	0.0
Grants to Municipalities in Lieu of Shares Tax	28,020	0.0	28,020	0.0
Group Insurance for Retirees	24,810,190	0.0	25,725,330	0.0
Historical Activities	371,280	0.0	380,340	0.0
Homeowners' Association Road Maintenance Reimburse.	370,850	0.0	370,850	0.0
Housing Opportunities Commission	5,731,290	0.0	6,040,640	0.0
Inauguration & Transition	0	0.0	0	0.0
Independent Audit	342,500	0.0	394,000	0.0
Interagency Technology, Policy, & Coordinating Comm.	30,000	0.0	30,000	0.0
Judges Retirement Contributions	3,740	0.0	3,740	0.0
Leases	15,315,780	0.0	18,455,210	0.0
Montgomery Coalition for Adult English Literacy(MCAEL)	0	0.0	745,000	0.0
Motor Pool Fund Contribution	893,530	0.0	1,332,650	0.0
Municipal Tax Duplication	7,488,240	0.0	7,488,240	0.0
Prisoner Medical Services	10,000	0.0	10,000	0.0
Public Technology, Inc.	27,500	0.0	27,500	0.0
Restricted Donations	0	0.0	0	0.0
Retiree Health Benefits Trust	12,067,320	0.0	19,571,930	0.0
Risk Management (General Fund Portion)	8,836,850	0.0	9,809,740	0.0
Rockville Parking District	377,500	0.0	461,500	0.0
State Positions Supplement	119,330	0.0	144,950	0.0
State Retirement Contribution	890,580	0.0	934,920	0.0
Takoma Park Library Annual Payment	119,160	0.0	112,630	0.0
Takoma Park Police Rebate	630,310	0.0	705,570	0.0
Working Families Income Supplement	11,679,400	0.0	13,667,700	0.0
Totals	123,901,230	2.6	132,688,070	2.6

FUTURE FISCAL IMPACTS

Title	CE REC. FY09	FY10	FY11	(\$000's)		
	FY12	FY13	FY14			
This table is intended to present significant future fiscal impacts of the department's programs.						
COUNTY GENERAL FUND						
Expenditures						
FY09 Recommended	122,302	122,302	122,302	122,302	122,302	122,302
No inflation or compensation change is included in outyear projections.						
Arts and Humanities Council - Elimination of One-Time Items Recommended in FY09	0	-1,065	-1,065	-1,065	-1,065	-1,065
Items approved for one-time funding in FY09, including American Film Institute, Imagination Stage, and Pyramid Atlantic will be eliminated from the base in the outyears.						
Community Grants NDA - Elimination of One-Time Items Recommended in FY09	0	-3,334	-3,334	-3,334	-3,334	-3,334
Items approved for one-time funding in FY09 will be eliminated from the base in the outyears.						
Motor Pool NDA - Elimination of One-Time Items Recommended in FY09	0	-1,333	-1,333	-1,333	-1,333	-1,333
Items approved for one-time funding in FY09 will be eliminated from the base in the outyears.						
Labor Contracts	0	28	30	30	30	30
These figures represent the estimated cost of general wage adjustments, service increments, and associated benefits.						
Annualization of FY08 Operating Expenses	0	-9	-9	-9	-9	-9
Compensation Adjustment - Group Insurance Premium Contribution Changes	0	3,937	15,687	24,533	34,477	45,892
Future Group Insurance premium contributions are based on various factors including the Health Insurance Fund balance and claims cost						

Title	CE REC.	(\$000's)				
	FY09	FY10	FY11	FY12	FY13	FY14
experience.						
Compensation Adjustment NDA: Labor Contracts - Other	0	-2,571	-2,869	-3,166	-3,463	-3,760
These figures represent other negotiated items included in the labor agreements.						
Conference Center NDA - Management Audit	0	50	0	50	0	0
Represents preliminary cost estimates for periodic Conference Center management audits currently projected to occur in FY07, FY08, FY10 and FY12. The FY07 estimated costs are \$50,000.						
DCM - Enterprise Server Replacement	0	73	73	37	0	0
DCM - Public Safety Mobile Data Computers (MDTs)	0	585	585	293	0	0
DCM - Public Safety Servers	0	329	329	165	0	0
Group Insurance for Retirees NDA	0	2,563	6,574	9,555	12,948	16,795
Ongoing Group Insurance contributions for retirees.						
Subtotal Expenditures	122,302	121,555	136,971	148,056	160,552	175,518